PARISH OF JACKSON, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Jackson is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	15,434	2,683,516
1960	15,828	3,257,022
1970	15,963	3,644,637
1980	17,321	4,205,900
1990	15,705	4,219,973
1991	15,713	4,251,560
1992	15,483	4,287,195
1993	15,498	4,295,477
1994	15,400	4,315,085
1995	15,444	4,339,352
1996	15,543	4,350,579
1997	15,536	4,351,769
1998	15,601	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Jackson are as follows:

		EAST			JONES	NORTH	
YEAR	CHATHAM	HODGE	EROS	HODGE	BORO	HODGE	QUITMAN
1960	758		176	878	3,848	680	185
1970	827	363	164	818	5,072	640	169
1980	714	439	158	708	5,061	573	231
1990	617	421	177	562	4,305	477	162
1991	609	421	179	568	4,341	476	161
1992	625	421	183	566	4,325	487	160
1993	632	421	179	566	4,327	477	161
1994	638	421	182	566	4,343	478	162
1995	645	421	204	566	4,378	478	165
1996	664	421	203	566	4,353	478	163
1997	641	421	202	566	4,387	476	165
1998	641	421	186	566	4,425	476	165

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Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$11,862	\$14,281	\$18,666
1991	\$12,812	\$15,079	\$19,201
1992	\$13,175	\$15,817	\$20,137
1993	\$14,716	\$17,133	\$21,220
1994	\$15,569	\$18,086	\$22,056
1995	\$16,033	\$18,826	\$23,059
1996	\$16,498	\$19,609	\$24,164
1997	\$16,808	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Jackson Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$79,542	\$36,093	\$3,156	\$12,567	\$1,881	\$7,915
1992	\$87,471	\$37,731	\$3,735	\$15,852	\$2,401	\$7,563
1993	\$88,620	\$35,679	\$4,055	\$17,729	\$2,576	\$8,308
1994	\$77,640	\$23,545	\$6,042	\$15,353	\$1,940	\$12,678
1995	\$81,796	\$22,670	\$6,771	\$15,382	\$2,872	\$15,069
1996	\$79,215	\$24,450	\$6,537	\$14,738	\$3,107	\$11,523
1997	\$79,792	\$28,931	\$6,114	\$12,749	\$3,392	\$7,191

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

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SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Jackson as of 12/31/98.

Entity/Area	Parish- Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
JACKSON PARISH	3.4		3.4	4	7.4
EROS	3.4	1	4.4	4	8.4
EAST HODGE	3.4	1	4.4	4	8.4
HODGE	3.4	1	4.4	4	8.4
NORTH HODGE	3.4	1	4.4	4	8.4
JONESBORO	2.4	2	4.4	4	8.4

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In T	housands)
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Month	1994	1995	1996	1997	1998
January	\$15,484	\$18,593	\$13,325	\$13,370	\$15,797
February	\$8,651	\$21,206	\$13,652	\$12,157	\$14,463
March	\$17,322	\$15,438	\$15,055	\$14,672	\$17,740
April	\$16,233	\$17,283	\$16,910	\$16,537	\$15,377
May	\$21,942	\$15,903	\$16,513	\$17,123	\$17,492
June	\$19,401	\$17,771	\$16,286	\$14,800	\$17,718
July	\$15,469	\$11,003	\$14,800	\$15,581	\$15,943
August	\$16,259	\$17,404	\$15,581	\$14,690	\$15,468
September	\$19,574	\$13,317	\$14,690	\$15,242	\$15,460
October	\$20,564	\$8,135	\$11,340	\$14,545	\$15,811
November	\$19,460	\$10,927	\$12,039	\$13,151	\$12,168
December	\$31,698	\$16,830	\$16,368	\$15,905	\$19,051
Annual Total	\$222,055	\$183,810	\$176,559	\$177,775	\$192,488

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Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Jackson is as follows:

	Taxable Assessed	Homestead	Total Assessed
<u>Year</u>	Valuation	Exemptions	Valuation
1990	\$36,405,920	\$11,627,350	\$48,033,270
1991	\$38,126,780	\$11,736,030	\$49,862,810
1992	\$38,285,960	\$11,872,320	\$50,158,280
1993	\$38,548,860	\$12,029,620	\$50,578,480
1994	\$40,785,670	\$12,304,740	\$53,090,410
1995	\$41,103,290	\$12,647,640	\$53,750,930
1996	\$44,419,480	\$13,072,640	\$57,492,120
1997	\$45,349,840	\$13,458,940	\$58,808,780
1998	\$45,891,440	\$13,828,380	\$59,719,820

Source: Jackson Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
Year	Real Estate	Property	Public Service
1990	\$22,933,420	\$18,614,960	\$6,484,890
1991	\$22,634,860	\$19,153,710	\$8,074,240
1992	\$23,237,150	\$18,834,130	\$8,087,000
1993	\$23,552,410	\$18,796,290	\$8,229,780
1994	\$22,607,940	\$21,990,520	\$8,491,950
1995	\$23,377,550	\$22,010,980	\$8,362,400
1996	\$25,789,930	\$22,561,730	\$9,140,460
1997	\$26,664,040	\$22,430,730	\$9,714,010
1998	\$27,327,620	\$22,731,050	\$9,661,150

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Jackson follows:

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Year	Millage
1990	87.86
1991	75.27
1992	77.51
1993	82.29
1994	82.29
1995	82.29
1996	83.37
1997	83.37
1998	83.37

Sources: Louisiana Tax Commission and Jackson Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Jackson in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. STONE CONTAINER CORP MILL	\$12,665,110
2. GENERAL ELECTRIC RAIL CAR	\$2,368,660
3. LOUISIANA POWER AND LIGHT CO	\$2,143,410
4. STONE CONTAINER CORP BAG	\$1,872,760
5. WILLAMETTE INDUSTRIES	\$1,559,900
6. SOUTH CENTRAL BELL	\$1,244,800
7. CANVENHAM FOREST INDUSTRIES	\$1,088,890
8. UNITED GAS PIPELINE CO	\$976,200
9. JONESBORO STATE BANK	\$959,630
10. CRYSTAL OIL CO	\$928,380

Source: Jackson Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Jackson Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	2,843	2,683	2,671	2,632
AVERAGE DAILY MEMBERSHIP	3,021	2,874	2,846	2,802
PUBLIC	3,226	2,933	2,903	2,802

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Jackson Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$20,981	\$21,076	\$26,504	\$23,674
CURRENT EXPEN PER STUDENT	\$4,316	\$4,491	\$5,019	\$5,223
CAPITAL OUTLAY	\$545,627	\$295,122	\$12,255	\$1,706,204
DEBT SERVICE	\$809,791	\$1,523,789	\$703,579	\$773,355
CURRENT EXPENDITURES	\$13,039,820	\$13,060,600	\$14,005,382	\$14,686,130

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Source: Louisiana Department of Education.